IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 11TH JUNE 2007 / 21ST JYAISHTA 1929

WP(C).No. 17715 of 2007(H)

PETITIONER:

M/S. JOSCO FASHION JEWELLRY,
KANHANGAD, REPRESENTED BY ITS MANAGING PARTNER
THOMAS JOSEPH.

BY ADV. SRI.RAJESH NAMBIAR

RESPONDENTS:
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1. COMMERCIAL TAX OFFICER (AUDIT ASSMT.),
COMMERCIAL TAXES, KASARAGOD.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KASARAGOD.

BY G.P. SRI. MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 17715 OF 2007

Dated this the 11th day of June, 2007

JUDGMENT

Petitioner's grievance is against Ext.P8 whereunder the Deputy Commissioner as a condition for stay directed payment of fifty per cent of the disputed tax due as on the date of his order. According to petitioner, after receipt of revenue recovery notice, pursuant to impugned order, petitioner has paid a total sum of Rs. 1,75,000/- and a further sum of Rs. 50,000/- towards compounding fee. If petitioner has remitted fifty per cent of the disputed tax due under the impugned order, then of course, there is compliance of Ext.P8 order and the confusion arose because Deputy Commissioner directed payment of fifty per cent of balance tax due as on the date of his order. W.P. is accordingly disposed of directing the Deputy Commissioner to verify the payment of tax made excluding compounding fee remitted under Ext.P8 and if petitioner has paid fifty percent of tax, then to treat the payment as sufficient compliance of the order and proceed to dispose of the appeal within three months from the date of production of a copy

of this judgment. If 50% of tax is paid by the petitioner as stated, then Deputy Commissioner will modify stay order granting stay of balance tax due till disposal of the appeal. If there is shortage, time will be granted to pay up balance to make up payment to 50%.

(C.N.RAMACHANDRAN NAIR)
Judge